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NOTES OF CASES.

Bankruptcy Act—Debts—"Personal Tax."—It was held in *Matter of Flatau & Stern* (D. C., N. Y.), 21 Am. B. R. 352, that a personal tax due and owing to the city of New York is a "debt" within the meaning of the Bankruptcy Act, 1898.

Money Lent for Gambling Abroad—9 Anne, c. 14.—If A lends B money in a foreign country to stake upon a game lawful there, though prohibited here, and B gives A a cheque for the amount upon an English bank, A cannot recover upon the cheque in an action in England. This was recently determined by the Court of Appeal in *Moulis v. Owen*. If, however, B does not give A a cheque, and A sues him for money lent, he can recover in England. This was decided by Lord Lyndhurst on appeal in *Quarrier v. Colston*; and although doubt has since then been cast on his judgment, it was followed last week by the Court of Appeals in *Saxby v. Fulton*. The reason of this anomalous state of things is that the former case is held to be governed by the Gaming Act, 1710 (9 Anne, c. 14), § 1, which, as amended by the Gaming Act, 1835, § 1 makes any bill or note for money won at certain prohibited games or lent to play at such games a security given upon an illegal consideration. The courts have held that when the bill is payable in England, the bill transaction is governed by English law, and the Statute of Anne does not allow the payee to recover. On the other hand, it has been held that as gaming and wagering are legal at Common Law, the enforcement of an obligation binding the lender according to the law of the country where it was incurred, though irrecoverable under the Gaming Acts, cannot be refused in an English Court on the ground that its enforcement is contrary to public policy or morality. Morality is not the creation of statutes. The term denotes, as Lord Justice Vaughan-Williams said, the basis of morality which, irrespective of statute law, is assumed to prevail in this country. Unless the House of Lords should hereafter decide otherwise, it must now be considered settled that the Gaming Acts have no application to transactions completed abroad. One point has, however been left in doubt, viz: whether, if a security payable in England be given, the foreign creditor can sue here on the consideration. In *Moulis v. Owen*, the plaintiff's claim was on the cheque, and the Court of Appeal not only refused to allow an amendment to enable him to sue for money lent, but were divided on the question whether the Statute of Anne avoided the contract as well as the security.—London Law Journal.

Constitutionality of Bank Guaranty Law.—The first case involving the constitutionality of the Oklahoma Bank Guaranty Law to be decided by the Supreme Court of that State is *Noble State Bank v.*